

COMBINED DECLARATION AND POWER OF ATTORNEY

As a below-named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter that is claimed and for which a patent is sought on the invention entitled:

PROCESS FOR THE PREPARATION OF RACEMIC 2-{2-(4-HYDROXYPHENYL)ETHYL]THIO}-3- [4-(2-{4-[(METHYLSULFONYL)OXY]PHENOXY}ETHYL)PHENYL]-PROPANOIC ACID

the specification of which:

is attached hereto.

OR

was filed on _____ with Express Mail No. _____ (Application Number not yet known).

OR

was filed on 16 June 2004 (16.06.2004) as United States Application Number or PCT International Application Number PCT/GB2004/002599 and was amended on _____ (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR §1.56.

I hereby claim the benefit under Title 35, United States Code, §119(e)(1) of any United States provisional application(s) listed below:

U.S. Serial No.	Filing Date	Status
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I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s), or §365(c) of any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application or PCT International application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose all information I know to be material to patentability as defined in Title 37, Code of Federal Regulations, §1.56(a) which became available between the filing date of the prior application and the national or PCT international filing date of this application:

U.S. Serial No.	Filing Date	Status
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I hereby claim foreign priority benefits under Title 35, United States Code, §119(a)-(d) or §365(b) of any foreign application(s) for patent or inventor's certificate, or §365(a) of any PCT International application designating at least one country other than the United States of America, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) of which priority is claimed:

Country	Application No.	Filing Date	Priority Claimed
GB	0314260.1	18 June 2003 (18.06.2003)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

I hereby appoint all registered practitioners associated with **Customer Number 09629** to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith, and direct that all correspondence be addressed to:

Customer Number 09629

Direct all telephone calls to DONALD J. BIRD, at telephone number (202) 739-5320 .

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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